

we need to look at this whole system before we venture into a change of using sales tax collection on the point of sale, as opposed to point of delivery, notwithstanding the logic of the florists and the bill that we're dealing with here specifically. But I think the issue is much more broader than that, now that I've thought about it since we convened this morning.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Nelson.

SENATOR NELSON: I also agree, Madam President, that it's a much broader issue than what it originally seemed like on the surface. We buy...and this, I think, would be a perfect example. You buy a suit at Landon's, here in Lincoln, and you take delivery of that suit at Landon's in Lincoln, you pay the Lincoln city sales tax. If you should decide to give them \$4 for postage and handling, and want that suit mailed to Ansley, Nebraska, then you do not pay the sales tax. So then it becomes a point in your mind, I guess if the suit is a \$400 suit, one of Conway's suits, it probably would be wiser for him to have the suit mailed to Wayne, Nebraska and pay the shipping charge instead of the sales tax. The same thing on machinery repair parts. You go in and buy an \$800 bearing, and you city folks probably think I'm kidding on that, it's almost that high. You buy an \$800 bearing and put it in your pocket and walk out the door, you pay the tax. If you should have that bearing delivered out at Ansley, Nebraska, then you would not pay the tax, and it's the same thing. Same thing with a tractor, you take delivery, or any kind of farm equipment in the city, you pay that tax. Motor vehicles are different, because they are taxed wherever you buy them, then they're taxed wherever your county. So there is a difference there. But it opens up a big area.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Schmit.

SENATOR SCHMIT: Well, Madam President, I'd like to ask a question of Senator Warner again. Senator Warner, do you know of any other specific language, such as this, with the exception of the automobiles? Is there any other language in the statutes, anywhere, that delineates something other than the fact that you may pay the tax based upon point of delivery?

SENATOR WARNER: Senator Schmit, not that comes to mind readily. I wouldn't want to say that there isn't somewhere something to that effect, because there may be, but not that I recall.